

APR 27 2007

App. No. 10/605,176

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Robert Stidd
Appl. No. : 10/605,176
Filed : 09/12/2003
Title : Single Towing Device for both Car and Cart
Grp./A.U. : 3652
Examiner : Michael S. Lowe

Honorable Commissioner of Patents
Washington, D.C. 20231

Amendment C

Sir:

In response to the Office Action mailed 2007, February 5, please change
the above application as follows: